Application No.: 10/635,786

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

May 25, 2007 Signature

Docket No.: 393032039900

(PATENT)

MAY 3 0 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Patent Application of: Masaru AISO et al.

Application No.: 10/635,786

Confirmation No.: 2713

Filed: August 5, 2003

Art Unit: 2615

For: SYSTEM AND METHOD FOR PROCESSING

MULTIPLE AUDIO SIGNALS

Examiner: Suthers, Douglass John

## **AMENDMENT**

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

## INTRODUCTORY COMMENTS

This is in response to the Office Action dated January 31, 2007, for which a response was due on April 30, 2007. Filed herewith is a Petition and fee for a one-month extension of time, thereby extending the deadline for response to May 31, 2007. Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.